

*Proceedings of the Chief Commissioner of Mysore in the Revenue Department,
(Revenue),—dated 25th January 1881.*

READ—

Letter No. 234 of the 13th August 1880 from the Deputy Commissioner of the Shimoga District regarding the prosecution under Section 68 of Act I of 1879 of persons other than licensed stamp vendors selling stamp papers for which they have no use.

No. 6255-66—REV. 1097, DATED BANGALORE, 25TH JANUARY 1881.

ORDER THEREON.—The provision in Section 68 of the new Stamp Act I of 1879 providing for the punishment of persons who, not being licensed, sell or offer for sale any stamps, appears to have been newly and expressly introduced with the object of putting an end to the irregular practice of private persons selling stamps for which they may have no use. There can be no hardship in this, as Section 54 of the Act provides for the refund of the value of stamp papers for which the purchasers may not have immediate use. The limitation of six months placed on applications for the refund would be of no use if the purchasers were permitted to sell the stamps to others after that period.

2. As the aforesaid provision in Section 68 of the Act may not be generally known, criminal prosecutions need not be resorted to till a month from the date of this order, which will be duly published in the Gazette. The Deputy Commissioners should instruct the Amildars and all vendors of stamps to make the order generally known.

T. SRINIVASAIENGAR,
For Revenue Secretary.

Notifications, &c., by the Government of India.

DEPARTMENT OF FINANCE AND COMMERCE.

RESOLUTION.

Fort William, the 14th January 1881.

No. 125.—Under Chapter VI of the Indian Stamp Act, 1879, provision is made for the renewal or refund of the value of stamps spoiled, or rendered useless or which for any reason are not required by the possessor, on the condition that application for such renewal or refund shall be made within six months from the date on which stamp was spoiled, or on which it was rendered useless, or on which it was purchased.

Instances have occurred in which this limit has operated as a serious hardship. Without any fraudulent motive, holders of spoiled or useless stamps are sometimes unavoidably prevented from applying for refund or renewal within the prescribed period, and so cannot, under the provisions of the Act, obtain any relief. In such cases an order of the Government of India is now necessary before refund can be sanctioned. For the future the Governor General in Council authorizes Local Governments to allow refunds or renewals of spoiled or useless stamps, or the re-purchase of stamps not required, provided that application for renewal or refund be made within one year from the date of purchase of the stamp or one year from the date on which the stamp has been spoilt or rendered useless.

ORDERED, that the foregoing Resolution be communicated to several Local Governments and Administrations for information and guidance.

R. B. CHAPMAN,
Secretary to the Govt. of India.